



From: Begley Scott P TIGTA [REDACTED]
Sent: Friday, June 30, 2017 6:21 AM
To: [REDACTED]
Subject: Exposure Draft Comments and Questions
Attachments: Exposure Draft Questions.docx

Good Morning,

Thank you for the opportunity to provide comments on the current Yellow Book exposure draft. The attached document contains our comments/questions.

Comments/Questions on Yellow Book Exposure Draft

Overall Question – When will the new standards be effective/will agencies have any discretion of when to cut over? Many IG organizations are scheduled for Peer Review in FY 2018 however, CPE periods may run the 2017-2018 period.

Chapter 4

4.24 - This is a shift away from Government related training to more of a “standards” based topic that addresses everything from statutes to audit techniques. Does GAO plan to provide examples of specific courses (for both the 24 and 56 hour categories) that qualify similar to the current “Guidance an GAGAS Requirements for CPE” or is the intent to leave this to the judgement of the individual agencies?

The CPE Categories are now *GAGAS – 4 Hours* when applicable; *Audit Related* (standards, guidance, advice; techniques etc.) *24 hours* – to include the 4 GAGAS hours and *Professional Expertise – 56 hours*.

As such, the new 24-hour category appears to be a broader category that addresses training specifically relate to auditing (i.e., direct relation – auditing techniques, audit software skills etc., and Indirect – rules, regulations, interpretation of statute or rules, advice on how to administer rules etc.) It appears as though training related to any part of the audit cycle (planning, auditing, reporting) would qualify under the 24-hour category. For example, evidence and documentation is a fieldwork standard. Would a class on documentation qualify for the 24-hour category or would the topic specifically have to be the standard? Again, just trying to determine whether this will be left to the individual agencies to interpret the guidance and determine CPE?